

7	ACCOUNTS RECEIVABLES								
	Accounts receivable are carried at anticipated realisable value. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year-end. Bad debts are written off during the year in which they are identified. Amounts that are receivable within 12 months from the reporting date are classified as current.								
	Accounts receivable was not adjusted to fair value by discounting all future receipts using an imputed rate of interest due to the exemptions been granted in terms of Government Gazette 30013.								
8	TRADE CREDITORS								
	Trade creditors are stated at their nominal value.								
	Accounts payable was not adjusted to fair value by discounting all future receipts using an imputed rate of interest due to the exemptions been granted in terms of Government Gazette 30013.								
9	INVENTORY								
	Consumable stores, raw materials, work-in-progress and finished goods are valued at the lower of cost and net realisable value. In general, the basis of determining cost is the first-in first-out method. Unsold properties are valued at the lower of cost and net realisable value on a weighted average cost basis. Direct costs are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs. Redundant and slow-moving inventories are identified and written down from cost to net realisable value with regard to their estimated economic or realisable values.								
	Any items of property, plant equipment that should be recognised and disclosed as inventory has not been done. Instead a narrative is included in the notes if any items of property, plant and equipment could include inventory. This is in line with the exemptions provided in Government Gazette 30013.								
10	REVENUE RECOGNITION								
	10.1	Revenue from exchange transactions							
	Service charges relating to electricity and water are based on consumption. Meters are read on a periodic basis and revenue is recognised when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed and are based on the consumption history. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period when meters have been read. These adjustments are recognised as revenue in the invoicing period.								
	Revenue from property rates is recognised when the legal entitlement to this revenue arises.								
	Collection charges are recognised when such amounts are legally enforceable.								
	Penalty interest on unpaid rates is recognised on a time proportion basis.								
	Interest and rentals are recognised on a time proportion basis.								
	Revenue was not adjusted to fair value by discounting all future receipts using an imputed rate of interest due to the exemptions been granted in terms of Government Gazette 30013.								
	Revenue from the sale of goods is recognised when the risk is passed to the consumer.								
	10.2	Revenue from non - exchange transactions							
	Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.								
11	CONDITIONAL GRANTS AND RECEIPTS								
	Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised.								
12	PROVISIONS								
	A provision is recognised when the municipality has a present or constructive obligation as a result of a past events and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at year end and adjusted to reflect the current best estimate.								
13	CASH AND CASH EQUIVALENTS								
	Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short - term highly liquid investments with original maturities of three months or less, and bank overdrafts.								
	Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdrafts are expensed as incurred.								

14	UNAUTHORISED EXPENDITURE								
	Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No. 56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.								
15	IRREGULAR EXPENDITURE								
	Irregular expenditure is that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No. 32 of 2000), the Public Office Bearers Act (Act No.20 of 1998) or is in contravention of the Municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.								
16	FRUITLESS AND WASTEFUL EXPENDITURE								
	Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.								
17	COMPARATIVE INFORMATION								
	17.1	Current year comparatives							
	Budgeted amounts have been included in the annual financial statements for the current financial year only.								
	17.2	Prior year adjustments							
	When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are reclassified. The nature and reason for the reclassification is disclosed.								
18	LEASES								
	Operating leases - The Municipality as lessee Leases where the lessor retains substantially all the risks and rewards of ownership are classified as operating Operating lease payments are not straight-lined due to the exemptions of Government Gazette 30013.								
19	EMPLOYEE BENEFITS								
	19.1	Pension obligations							
	The municipality provides retirement benefits for its employees and councillors. The contributions to fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. The defined benefit funds, which are administered on a provincial basis, are actuarially valued triennially on the projected unit credit method basis. Deficits identified are recognised as a liability and are recovered through lump sum payments or increased future contributions on a proportional basis to all participating municipalities.								
20	TAXATION								
	The Municipality is exempted from tax in terms of section 10(1)(a) of the Income Tax Act of 1962.								
21	BORROWING COSTS								
	Borrowing costs are recognised as an expense in the Statement of Financial Performance.								
22	INTANGIBLE ASSETS								
	Only expenditure relating to computer software and website costs are capitalised and disclosed as intangible assets. All other expenditure are expensed as incurred. This is in line with the exemptions of Government Gazette 30013.								

eDUMBE MUNICIPALITY					
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009					
		2009		2008	
		R		R	
1 LONG-TERM LIABILITIES					
DBSA loan		600 000		-	
Loan Amount of R 1 200 000, received in two tranches of R 600 000.00					
Fixed Interest rate of 6.75 %					
Loan period 4 Years					
Grace period for Capital repayment 2 Years					
Note: R 600k was received in the current year and another R600k will be received in the next period.					
2 CONSUMER DEPOSITS					
Electricity		165 082		144 097	
Total Consumer Deposits		165 082		144 097	
3 PROVISIONS					
Audit fee		359 671		40 329	
Provision for Rehabilitation of Land Fill Site		297 887		259 033	
The movement in current provisions are reconciled as follows:					
Provision for Rehabilitation of Land Fill Site		0		0	
Balance at beginning of year		297 887		259 033	
Contributions to provision		0		0	
Expenditure incurred					
Balance at end of year		297 887		259 033	
Audit fee		40 329		420 769	
Balance at beginning of year		400 000			
Contributions to provision				461 098	
Expenditure incurred					
Balance at end of year		359 671		40 329	
Total Provisions		657 559		299 362	
4 CREDITORS					
Trade creditors		1 175 456	1168091.08	1 507 375	
Other creditors		19 003 623		12 340 656	
Staff leave		1 178 210		646 656	
Staff bonus - 13th cheque		549 270		549 270	
Total Creditors		21 906 559		15 464 729	
5 UNSPENT CONDITIONAL GRANTS AND RECEIPTS					
KZNPA Grants		0		45 000	
Planning & Development Grants		-56 909		155 000	
MIG		1 376 551			
ZDM Grants		0		983 151	
Finance Management		-3 278		347 706	
MAP		30 170		223 184	
Pongola Bush		30 000		180 000	
Dumbe Sportsfield		-448 582			
Total Conditional Grants and Receipts		927 953		1 914 040	
Refer to Note 14 for more detail on conditional grants and receipts					
6 PROPERTY, PLANT AND EQUIPMENT					
30-Jun-09					
Reconciliation of Carrying Value					
	Land and Buildings	Infrastructure	Community	Other	Total
	R	R	R	R	R
Carrying Values at 1 July 2008	20 448 266	8 061 042	151 250	3 657 567	32 318 125
Cost	22 144 903	10 877 951	287 523	5 400 585	38 710 962
Intangibles transferred to note 26					
Accumulated depreciation	-1 696 637	-2 816 909	-136 273	-1 743 018	-6 392 837
Acquisitions		3 961 885		620 640	4 582 525
Intangibles transferred to note 26		0		0	0
Capital under construction	297 887				297 887
Rehabilitation				0	0
Depreciation on intangibles transferred to note 26					
Depreciation	-75 257	-415 145	-106 067	-69 936	-666 405
Carrying value of disposals					
Cost	0	0	0	-67 498	-67 498
Accumulated depreciation	0	0	0	0	0
Carrying Values at 30 June 2009	20 670 896	11 607 782	45 183	4 140 773	36 464 634
Cost	22 442 780	14 839 836	287 523	5 953 727	43 523 876
Accumulated depreciation	-1 771 894	-3 232 054	-242 340	-1 812 954	-7 059 242

eDUMBE MUNICIPALITY					
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009					
	2009			2008	
	R			R	
30-Jun-08					
Reconciliation of Carrying Value	Land and Buildings	Infrastructure	Community	Other	Total
	R	R	R	R	R
Carrying Values at 1 July 2007	18 133 501	12 084 090	181 150	4 148 599	34 547 340
Cost	19 501 648	17 586 203	287 523	5 265 863	42 661 237
Accumulated depreciation	-1 368 147	-5 502 113	-106 373	-1 137 264	-8 113 897
Acquisitions	2 384 222	3 904 906		338 683	6 627 811
Intangibles transferred to note 26				0	0
Capital under construction		1 294 103			1 294 103
Transfer of sewer assets		-1 233 562			-1 233 562
Transfer of water assets		-7 322 314			-7 322 314
Rehabilitation	259 033				259 033
Depreciation on intangibles transferred to note 26				0	0
Depreciation	-328 490	-666 182	-29 900	-723 109	-1 747 681
Carrying value of disposals					
Cost	0	0	0	-223 961	-223 961
Accumulated depreciation	0	0	0	117 355	117 355
Correction of error (note 17)				0	0
Depreciation		-1 130 218		-357 240	-1 487 458
Carrying value of disposals	0	0	0	0	0
Cost	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0
Carrying values at 30 June 2008	20 448 266	8 061 042	151 250	3 566 107	32 226 665
Cost	22 144 903	10 877 951	287 523	5 288 858	38 599 235
Accumulated depreciation	-1 696 637	-2 816 909	-136 273	-1 722 751	-6 372 570
The Municipality did not review the useful life or the depreciation method used on the assets recognised in the annual financial statements for the 2008/2009 financial year due to the exemption granted in Gazette 30013. No impairment losses have been recognised in the 2008/2009 financial year also due to the exemption granted in Gazette 30013.					
7 LONG-TERM RECEIVABLES					
Repayment agreements			0		10 782
			0		10 782
Less : current portion transferred to current receivables					0
Total receivables			0		10 782
8 INVENTORY					
Consumables			226 086		57 135
Total inventory			226 086		57 135
9 CONSUMER DEBTORS	Gross Balances		Provision for Bad Debts		Net Balances
As at 30 June 2009					
Service debtors					
Water	0		0		0
Rates	1 922 158		384 432		1 537 726
Sewerage	53 032		53 032		0
Refuse	33 355 790		6 671 158		26 684 632
Electricity	910 286		160 834		749 452
Total	36 241 267		7 269 456		28 971 811
As at 30 June 2008					
Service debtors					
Water	2 092 655		2 092 655		0
Sewerage/Refuse	1 976 195		111 321		1 864 874
Rates	111 321		91 697		19 624
Refuse	23 961 239		1 111 817		22 849 422
Electricity	700 108		32 485		667 623
Note: The provision for bad debts were adjusted to 20% of outstanding Debtors, prior to any writeoffs.					
Total	28 841 517		3 439 975		25 401 542
Rates, Water, Sewerage and Electricity : (Ageing)					
Current			1 210 068		881 020
30 Days			1 262 823		1 066 625
60 Days			1 190 706		1 010 204
90 Days			1 162 178		991 319
120 Days and more			34 848 557		24 998 303
Total			39 674 333		28 947 471
The Municipality did not measure revenue at fair value discounting all future receipts using an imputed rate of interest. Exemption has been granted in terms of Gazette 30013					
Reconciliation of the bad debt provision					
Balance at beginning of the year			3 545 929		1 393 153
Contributions to provision			5 640 437		2 152 776
Bad debts written off against provision			1 916 910		
Balance at end of year			7 269 456		3 545 929
10 OTHER DEBTORS					
Projects			1 253 984		
Various			4 580 055		4 385 621
Prior Year Balances			754 940		
			6 588 979		4 385 621

eDUMBE MUNICIPALITY					
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009					
			2009 R	2008 R	
11	VAT				
	VAT (payable)		478 668	788 756	
	VAT is payable on the invoicer basis.				
12	BANK BALANCES AND CASH				
	The Municipality has the following bank accounts:-				
	<u>Cheque Account (Primary Bank Account)</u>				
	First National Bank - Paulpietersburg				
	Account Number : 5328005944				
	Cash book balance at beginning of year		-514 102	-514 102	
	Cash book balance at end of year restated		0	-514 102	
	Bank statement balance at beginning of year		1 407 422	523 939	
	Bank statement balance at end of year		1 075 615	1 407 422	
	<u>Call account</u>				
	First National Bank - Paulpietersburg				
	Account Number : 61328003233				
	Cash book balance at beginning of year		5 454 610	5 454 610	
	Cash book balance at end of year		677 602	5 454 610	
	Bank statement balance at beginning of year		5 454 610		
	Bank statement balance at end of year		677 602	5 454 610	
	<u>Call account</u>				
	First National Bank - Paulpietersburg				
	Account Number : 62033660376				
	Cash book balance at beginning of year		2 133	2 133	
	Cash book balance at end of year		601 043	2 133	
	Bank statement balance at beginning of year		2 133		
	Bank statement balance at end of year		601 043	2 133	
	<u>Call account</u>				
	First National Bank - Paulpietersburg				
	Account Number : 62219848746				
	Cash book balance at beginning of year				
	Cash book balance at end of year		1 004	0	
	Bank statement balance at beginning of year				
	Bank statement balance at end of year		1 004	0	
	<u>Call account (Account closed prior to year end)</u>				
	First National Bank - Paulpietersburg				
	Account Number : 71128508391				
	Cash book balance at beginning of year		2 000 000	2 000 000	
	Cash book balance at end of year		0	2 000 000	
	Bank statement balance at beginning of year		2 000 000	2 000 000	
	Bank statement balance at end of year		Nil	2 000 000	
	<u>Call account (Account closed prior to year end)</u>				
	First National Bank - Paulpietersburg				
	Account Number : 74089461278				
	Cash book balance at beginning of year		2 000 000	2 000 000	
	Cash book balance at end of year		0	2 000 000	
	Bank statement balance at beginning of year		2 000 000	2 000 000	
	Bank statement balance at end of year		Nil	2 000 000	
	Refer to Note 19 for total cash and cash equivalents				
13	SERVICE CHARGES				
	Water sales		0	0	
	Sanitation			0	
	Electricity sales		5 498 133	4 275 417	
	Total Service Charges		5 498 133	4 275 417	
14	GOVERNMENT GRANTS AND SUBSIDIES				
	Provincial and Central Government subsidies		16 181 210	12 646 789	
	Primary Health subsidies		0		
	Grants		114 507	9 106 342	
	Total Government Grants and Subsidies		16 295 717	21 753 131	
	14.1 Equitable Share				
	In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members in terms of the indigent register. Households with a total monthly income less than R800 (2006; R800) may apply to be registered as indigent.		16 181 210	12 646 789	

eDUMBE MUNICIPALITY			
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009			
	2009	2008	
	R	R	
14.2 KZNPA Grants			
Balance unspent at beginning of year	45 000	639 000	
Current year receipts		500 000	
Conditions met - transferred to revenue	-45 000	-1 094 000	
Conditions still to be met - transferred to liabilities (see note 5)	0	45 000	
14.3 Planning & Development Grants			
Balance unspent at beginning of year	155 000	155 000	
Current year receipts			
Conditions met - transferred to revenue	-211 909		
Conditions still to be met - transferred to liabilities (see note 5)	-56 909	155 000	
14.4 ZDM Grants			
Balance unspent at beginning of year	963 151	5 034 211	
Current year receipts		3 512 171	
Conditions met - transferred to revenue	-963 151	-7 583 231	
Conditions still to be met - transferred to liabilities (see note 5)	-0	963 151	
14.5 Finance management			
Balance unspent at beginning of year	347 706		
Current year receipts	0	500 000	
Conditions met - transferred to revenue	-350 984	-152 294	
Conditions still to be met - transferred to liabilities (see note 5)	-3 278	347 706	
14.6 MAP			
Balance unspent at beginning of year	223 184		
Current year receipts	0	500 000	
Conditions met - transferred to revenue	-193 014	-276 816	
Conditions still to be met - transferred to liabilities (see note 5)	30 170	223 184	
14.7 Pongola Bush Reserve			
Balance unspent at beginning of year	180 000		
Current year receipts	0	180 000	
Conditions met - transferred to revenue	-150 000		
Conditions still to be met - transferred to liabilities (see note 5)	30 000	180 000	
14.8 Edumbe Sportsfield			
Balance unspent at beginning of year			
Current year receipts	-448 582		
Conditions met - transferred to revenue			
Conditions still to be met - transferred to liabilities (see note 5)	-448 582	0	
14.9 MIG			
Balance unspent at beginning of year	4 101 060		
Current year receipts	-7 060 515		
Conditions met - transferred to revenue	4 336 005		
Conditions still to be met - transferred to liabilities (see note 5)	1 376 551	0	
		0	
14.10 Total conditional grants			
Balance unspent at beginning of year	6 015 101	5 828 211	
Current year receipts	-7 509 097	5 192 171	
Conditions met - transferred to revenue	2 421 949	-9 106 342	
Conditions still to be met - transferred to liabilities (see note 5)	927 953	1 914 040	
15 EMPLOYEE RELATED COSTS			
Salaries and wages	12 015 931	9 195 219	
Travel, motor car, accommodation, subsistence and other allowances	1 183 290		
Contribution for UIF, medical aid and pension funds	1 800 786	1 364 449	
Housing benefits and allowances	218 504	732 490	
Overtime payments	800 724	384 888	
Leave pay provision	337 691	791 101	
Bonuses	589 259	1 036 780	
Training/Industrial Council Levies /Unif. Protective Clothing	260 908		
Total Employee Related Costs	16 926 164	13 504 927	
Remuneration of the Municipal Manager			
Annual remuneration	580 590	339 823.32	
Acting Allowance	17 360	218 990	
Performance bonuses			
Housing allowance	59 761	60 000	
Travel allowance and claims			
Subsistence	3 050		
Back pay	450	5 400	
Cell Allowance	1 535		
Contributions to UIF, medical and pension funds			
Total	642 746	624 213	
Remuneration of the Chief Financial Officer			
Annual remuneration	279 590	308 400	
Cell allowance	24 573	6 750	
Performance bonuses			
Housing allowance	50 158	69 988	
Travel allowance and claims	187 555	86 190	
Subsistence			
Back pay	3 765		
Leave pay		30 858	
Contributions to UIF, medical and pension funds	1 539		
Total	547 180	502 186	
Remuneration of Individual Executive Directors			
	Technical Services	Community Development	Traffic
30 June 2009	R	R	R
Annual remuneration	288 400	325 690	
Cell allowance	4 950	5 948	
Performance bonuses			
Housing allowance	24 714	0	
Travel allowances and claims	105 000	107 000	
Subsistence			
Back pay	247	3 050	
Leave pay			
Acting allowance			
Contributions to UIF, medical and pension funds	1 407	1 539	

eDUMBE MUNICIPALITY					
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009					
		2009		2008	
		R		R	
Total		424 717	443 227	0	0
		Technical	Community	Traffic	
		Services	Development		
30 June 2008		R	R	R	
Annual remuneration					
Overtime					
Cell allowance					
Performance bonuses					
Housing allowance					
Travel allowances and claims					
Subsistence					
Back pay					
Acting allowance					
Contributions to UIF,medical and pension funds					
Total		0	0	0	0

eDUMBE MUNICIPALITY			
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009			
		2009	2008
		R	R
16 REMUNERATION OF COUNCILLORS			
Executive Mayor		201 594	285 397
Deputy Mayor, Speaker and Exco members		406 664	352 255
Councillors		1 136 574	1 958 535
* Unknown reconciling item		810 702	3 845
Other Allowances		2 555 534	2 600 032
Total Councillors' Remuneration			
The salaries, allowances and benefits are within the upper limits of the framework envisaged in Section 219 of the Constitution.			
17 CORRECTION OF ERROR			
1 Audit Fees - Expenditure for previous year was overstated.			
This had the following effect on the current year's appropriation a/c			
Audit Fees		0	332 533
18 CASH (UTILISED IN)/GENERATED FROM OPERATIONS			
Surplus for the year		-5 502 355	97 445
Adjustment for:-			0
Depreciation		701 978	1 747 683
Non-operating income			-2 695 341
Non-operating expenditure		-4 336 005	2 152 776
Contribution to bad debt provision		7 242 522	-7 686 186
Capital grants used to purchase property, plant and equipment		-3 961 885	1 719 046
Offsetting of depreciation		-250 043	-12 226
Other adjustments		9 516 671	-3 784
Prior year adjustments			-549 769
Removing water and sewer income and expenditure		-122 651	-718 512
Investment income		0	8 663 353
Reserves on disposal of asset		0	8 662 482
Loss on sale of asset		0	11 378 967
Operating surplus before working capital changes:		3 288 231	140 262
Decrease in inventories		-168 951	-18 031 369
(Increase) in consumer and other debtors		-3 570 269	-3 914 171
(Decrease)/ increase in conditional grants and receipts		-886 087	13 174 473
Increase in creditors		4 456 957	259 033
Increase in provisions		398 526	-3 670 955
(Decrease) in suspense		-66 290	-828 604
(Decrease)/ increase in VAT		0	-1 492 363
Cash (utilised in)/generated from operations		3 352 118	
19 CASH AND CASH EQUIVALENTS			
Cash and cash equivalents included in the cash flow statement comprise the following statement of amounts indicating financial position:			
FNB Current Account	Account Number: 53280005944	-1 975 615	-1 572 701
FNB Call Account	61328003233	677 602	1 556 109
FNB Call Account	62033660376	601 043	
FNB Call Account	62219946746	1 004	
Total cash and cash equivalents		-695 967	-16 592
20 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT			
20.1 Contributions to organized local government			
Opening balance			
Council subscriptions			
Amount paid - current year		0	0
Balance unpaid (included in creditors)			
20.2 Audit fees			
Opening balance		-0	332 533
Current year audit fee		359 671	332 461
Amount paid - current year		0	-664 994
Balance unpaid (included in creditors)		359 671	-0
20.3 VAT			
VAT inputs receivables and VAT outputs receivables are shown in note 12. All VAT returns have been submitted by the due date throughout the year.			
20.4 PAYE and UIF			
Opening balance		0	0
Current year payroll deductions		122 908	1 677 122
Amount paid - current year		-122 908	-1 677 122
Balance unpaid (included in creditors)		0	0
20.5 Pension and Medical Aid Deductions			
Opening balance		0	
Current year payroll deductions		1 677 858	1 296 333
Amount paid - current year		-1 677 858	-1 296 333
Balance unpaid (included in creditors)		0	0
20.6 Councillor's arrear consumer accounts			
None			